



Duty Statement

Classification: **Associate Program Auditor**

Position Number: **275-319-4059-055** **JC-308043** HCM#: **1499**

Branch/Section: **Office of Audit Services / Internal Audits Team 2**

Location: **Sacramento, CA**

Telework: Office-centered

Working Title: **Internal Auditor**

Effective Date: **January 1, 2021**

Collective Bargaining Identifier (CBID): **R01**

Supervision Exercised: ☐ Yes ☒ No

The Office of Audit Services (OFAS) assists CalPERS Board of Administration and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness is promoted, compliance with applicable laws and regulations is maintained, and financial and management reporting is reliable.

Under the direction of the Staff Management Auditor, the Associate Program Auditor (APg.A) independently plans and conducts internal audits and reviews of the California Public Employees' Retirement System (CalPERS). The reviews are performed accurately and completely in accordance with the International Standards for the Professional Practice of Internal Auditing Standards (Standards). The incumbent is expected to pursue a course of continuing professional education as prescribed by the Standards. Furthermore, the incumbent is expected to adhere to appropriate professional ethics as prescribed by the Standards when performing the following duties and responsibilities:

Essential Functions

- 45% Perform detailed audit procedures designated by an audit program over internal accounting and administrative controls and other program operations and areas to ensure compliance with applicable contracts and agreements, CalPERS operating policies, the Public Employees' Retirement Law, and applicable State and Federal laws. Evaluate the adequacy and effectiveness of internal, administrative, accounting, and management controls over assigned organizational and functional activities by applying various audit methodologies, including risk assessment and testing of controls and transactions in accordance with applicable standards: the International Standards for the Professional Practice of Internal Auditing, Governmental Accounting Standards, Financial Accounting Standards, and Generally Accepted Accounting Principles. Provide assistance to lower-level staff and may function in a lead capacity with a small group of auditors. Perform or assist with special projects such as annual risk assessment, Quality Assurance and Improvement Program, quarterly audit follow-up, and consulting projects.
- 30% Utilize word processing and various software applications to assist with development of audit plan and program. Design and prepare clear, accurate and complete audit working papers to document the audit procedures performed and the audit conclusions reached. Independently gather and analyze data related to CalPERS line of business, policies, procedures, and contracts utilizing technical and analytical skills, including statistical sampling and flowcharting, to meet audit objectives and to ensure that work is adequately supported in accordance with the Standards. Ensure audit work is performed and completed in accordance with CalPERS OFAS policies and procedures.
- 15% Develop and document audit findings, recommend corrective action, and prepare audit reports. Discuss scope of review, audit findings and recommendations with auditee representatives. Present related audit issues and findings to CalPERS management as necessary. Perform audit procedures to follow up on audit findings and

implementation of audit recommendations. Work with CalPERS staff and/or organizations audited, as well as external entities, to determine whether corrective action is effectively implemented.

Marginal Functions

- 5% Oversee and provide guidance on technical audit procedures, assign audit tasks, review the work product, and monitor completion of assigned tasks in the capacity of lead auditor. Meet with auditee representatives as needed, including entrance and exit conferences, and coordinate access to information and agency staff. As a lead auditor, assign tasks to Program Auditors, review working papers to ensure compliance with OFAS standards, monitor progress of work assigned, and provide technical assistance to staff.
- 5% Assist OFAS management in gathering and analyzing material for special projects.

Desirable Qualifications

- Logical reasoning.
- Analytical skills.
- Develop and evaluate alternatives.
- Ability to analyze issues and present options.
- Excellent written and oral communication skills, as well as the ability to effectively manage and produce formal, written reports with documented findings, conclusions, and substantive recommendations.
- Professional demeanor and attire.

Working Conditions

- Overnight travel may be required.

Conduct, Attendance and Performance Expectations

- Ability to maintain consistent attendance
- Ability to demonstrate punctuality, initiative, and dependability
- Ability to model and support CalPERS Core Values (Integrity, Accountability, Respect, Openness, Quality and Balance)
- Ability to model CalPERS Competencies and demonstrate proficiency in; Collaboration, Leading People, Leading Change, Driving Results, Business Acumen, Communication, and Leading Self

I have read and understood the duties and essential functions of the position and can perform these duties with or without reasonable accommodation.

Employee Name (Print):

Employee Signature: _____

Date:

I certify that the above accurately represent the duties of the position.

Supervisor Signature: _____

Date: